HOUSE BILL No. 1855

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12.

Synopsis: Property tax deductions for property in living trusts. Provides that the property tax deductions for the elderly, blind, disabled, disabled veterans, and World War I veterans may be claimed by a trust if a qualified individual owns a beneficial interest in the trust. Makes conforming amendments to the statutes that do not take effect until March 1, 2001.

Effective: January 1, 2000; March 1, 2001.

Kruse

January 26, 1999, read first time and referred to Committee on Ways and Means.





First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 1855

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1	SECTION 1. IC 6-1.1-12-9, AS AMENDED BY P.L.48-1996,
2	SECTION 1 (CURRENT VERSION), IS AMENDED TO READ AS
3	FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 9. (a) An
4	individual may obtain a deduction from the assessed value of the
5	individual's real property, or mobile home which is not assessed as real
6	property, if:
7	(1) the individual is at least sixty-five (65) years of age on or
8	before December 31 of the calendar year preceding the year in
9	which the deduction is claimed;
10	(2) the combined adjusted gross income (as defined in Section 62
11	of the Internal Revenue Code) of:
12	(A) the individual and the individual's spouse; or
13	(B) the individual and all other individuals with whom:
14	(i) the individual shares ownership; or
15	(ii) the individual is purchasing the property under a
16	contract;
17	as joint tenants or tenants in common;



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1	for the calendar year preceding the year in which the deduction is
2	claimed did not exceed twenty thousand dollars (\$20,000);
3	(3) the individual has owned the real property or mobile home for
4	at least one (1) year before claiming the deduction; or the
5	individual has been buying the real property under a contract that
6	provides that the individual is to pay the property taxes on the real
7	property or mobile home for at least one (1) year before claiming
8	the deduction, and the contract or a memorandum of the contract
9	is recorded in the county recorder's office;
10	(4) the individual and any individuals covered by subdivision
11	(2)(B) reside on the real property or in the mobile home;
12	(5) the assessed value of the real property or mobile home does
13	not exceed twenty-one thousand dollars (\$21,000); and
14	(6) the individual receives no other property tax deduction for the
15	year in which the deduction is claimed, except the deductions
16	provided by sections 1, 37, and 38 of this chapter.
17	(b) Except as provided in subsection (h), in the case of real property,
18	an individual's deduction under this section equals one thousand dollars
19	(\$1,000).
20	(c) Except as provided in subsection (h), in the case of a mobile
21	home which is not assessed as real property, an individual's deduction
22	under this section equals the lesser of:
23	(1) one-half $(1/2)$ of the assessed value of the mobile home; or
24	(2) one thousand dollars (\$1,000).
25	(d) An individual may not be denied the deduction provided under
26	this section because the individual is absent from the real property or
27	a mobile home while in a nursing home or hospital.
28	(e) For purposes of this section, if real property or a mobile home is
29	owned by:
30	(1) tenants by the entirety;
31	(2) joint tenants; or
32	(3) tenants in common;
33	only one (1) deduction may be allowed. However, the age requirement
34	is satisfied if any one (1) of the tenants is at least sixty-five (65) years
35	of age.
36	(f) A surviving spouse is entitled to the deduction provided by this
37	section if:
38	(1) the surviving spouse is at least sixty (60) years of age on or
39	before December 31 of the calendar year preceding the year in
40	which the deduction is claimed;
41	(2) the surviving spouse's deceased husband or wife was at least
42	sixty-five (65) years of age at the time of a death;



1	(3) the surviving spouse has not remarried; and
2	(4) the surviving spouse satisfies the requirements prescribed in
3	subsection (a)(2) through (a)(6).
4	(g) An individual who has sold real property to another person
5	under a contract that provides that the contract buyer is to pay the
6	property taxes on the real property may not claim the deduction
7	provided under this section against that real property.
8	(h) In the case of tenants covered by subsection (a)(2)(B), if all of
9	the tenants are not at least sixty-five (65) years of age, the deduction
0	allowed under this section shall be reduced by an amount equal to the
1	deduction multiplied by a fraction. The numerator of the fraction is the
2	number of tenants who are not at least sixty-five (65) years of age, and
.3	the denominator is the total number of tenants.
4	(i) Notwithstanding the provisions of this section, a taxpayer
.5	other than an individual is entitled to the deduction provided by
6	this section if:
7	(1) an individual resides on the real property or in the mobile
8	home;
9	(2) the individual is at least sixty-five (65) years of age on or
20	before December 31 of the calendar year preceding the year
21	in which the deduction is claimed;
22	(3) the combined adjusted gross income (as defined in Section
23	62 of the Internal Revenue Code) of the individual and the
24	individual's spouse for the calendar year preceding the year
25	in which the deduction is claimed does not exceed twenty
26	thousand dollars (\$20,000);
27	(4) the assessed value of the real property or mobile home
28	does not exceed twenty-one thousand dollars (\$21,000);
29	(5) the taxpayer receives no other property tax deduction for
80	the year in which the deduction is claimed, except the
31	deductions provided by sections 1, 37, and 38 of this chapter;
32	(6) the real property or mobile home is located in Indiana;
33	(7) the individual has a beneficial interest in the taxpayer; and
34	(8) the taxpayer either owns the real property or mobile home
35	or is buying the real property or mobile home under a
86	contract, recorded in the county recorder's office, that
37	provides that the individual is to pay the property taxes on the
88	real property or mobile home.
39	SECTION 2. IC 6-1.1-12-9, AS AMENDED BY P.L.6-1997
Ю	SECTION 46 (DELAYED VERSION), IS AMENDED TO READ AS
1	FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 9. (a) An individual
12	may obtain a deduction from the assessed value of the individual's real



1	property, or mobile home which is not assessed as real property, if:
2	(1) the individual is at least sixty-five (65) years of age on or
3	before December 31 of the calendar year preceding the year in
4	which the deduction is claimed;
5	(2) the combined adjusted gross income (as defined in Section 62
6	of the Internal Revenue Code) of:
7	(A) the individual and the individual's spouse; or
8	(B) the individual and all other individuals with whom:
9	(i) the individual shares ownership; or
10	(ii) the individual is purchasing the property under a
11	contract;
12	as joint tenants or tenants in common;
13	for the calendar year preceding the year in which the deduction is
14	claimed did not exceed twenty thousand dollars (\$20,000);
15	(3) the individual has owned the real property or mobile home for
16	at least one (1) year before claiming the deduction; or the
17	individual has been buying the real property under a contract that
18	provides that the individual is to pay the property taxes on the real
19	property or mobile home for at least one (1) year before claiming
20	the deduction, and the contract or a memorandum of the contract
21	is recorded in the county recorder's office;
22	(4) the individual and any individuals covered by subdivision
23	(2)(B) reside on the real property or in the mobile home;
24	(5) the assessed value of the real property or mobile home does
25	not exceed sixty-three thousand dollars (\$63,000); and
26	(6) the individual receives no other property tax deduction for the
27	year in which the deduction is claimed, except the deductions
28	provided by sections 1, 37, and 38 of this chapter.
29	(b) Except as provided in subsection (h), in the case of real property,
30	an individual's deduction under this section equals three thousand
31	dollars (\$3,000).
32	(c) Except as provided in subsection (h), in the case of a mobile
33	home which is not assessed as real property, an individual's deduction
34	under this section equals the lesser of:
35	(1) one-half $(1/2)$ of the assessed value of the mobile home; or
36	(2) three thousand dollars (\$3,000).
37	(d) An individual may not be denied the deduction provided under
38	this section because the individual is absent from the real property or
39	a mobile home while in a nursing home or hospital.
40	(e) For purposes of this section, if real property or a mobile home is
41	owned by:
42	(1) tenants by the entirety;



1	(2) joint tenants; or
2	(3) tenants in common;
3	only one (1) deduction may be allowed. However, the age requirement
4	is satisfied if any one (1) of the tenants is at least sixty-five (65) years
5	of age.
6	(f) A surviving spouse is entitled to the deduction provided by this
7	section if:
8	(1) the surviving spouse is at least sixty (60) years of age on or
9	before December 31 of the calendar year preceding the year in
10	which the deduction is claimed;
11	(2) the surviving spouse's deceased husband or wife was at least
12	sixty-five (65) years of age at the time of a death;
13	(3) the surviving spouse has not remarried; and
14	(4) the surviving spouse satisfies the requirements prescribed in
15	subsection (a)(2) through (a)(6).
16	(g) An individual who has sold real property to another person
17	under a contract that provides that the contract buyer is to pay the
18	property taxes on the real property may not claim the deduction
19	provided under this section against that real property.
20	(h) In the case of tenants covered by subsection (a)(2)(B), if all of
21	the tenants are not at least sixty-five (65) years of age, the deduction
22	allowed under this section shall be reduced by an amount equal to the
23	deduction multiplied by a fraction. The numerator of the fraction is the
24	number of tenants who are not at least sixty-five (65) years of age, and
25	the denominator is the total number of tenants.
26	(i) Notwithstanding the provisions of this section, a taxpayer
27	other than an individual is entitled to the deduction provided by
28	this section if:
29	(1) an individual resides on the real property or in the mobile
30	home;
31	(2) the individual is at least sixty-five (65) years of age on or
32	before December 31 of the calendar year preceding the year
33	in which the deduction is claimed;
34	(3) the combined adjusted gross income (as defined in Section
35	62 of the Internal Revenue Code) of the individual and the
36	individual's spouse for the calendar year preceding the year
37	in which the deduction is claimed does not exceed twenty
38	thousand dollars (\$20,000);
39	(4) the assessed value of the real property or mobile home
40	does not exceed sixty-three thousand dollars (\$63,000);
41	(5) the taxpayer receives no other property tax deduction for
42	the year in which the deduction is claimed, except the



1	deductions provided by sections 1, 37, and 38 of this chapter;
2	(6) the real property or mobile home is located in Indiana;
3	(7) the individual has a beneficial interest in the taxpayer; and
4	(8) the taxpayer either owns the real property or mobile home
5	or is buying the real property or mobile home under a
6	contract, recorded in the county recorder's office, that
7	provides that the individual is to pay the property taxes on the
8	real property or mobile home.
9	SECTION 3. IC 6-1.1-12-11, AS AMENDED BY P.L.48-1996,
.0	SECTION 2 (CURRENT VERSION), IS AMENDED TO READ AS
1	FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 11. (a) An
2	individual may have the sum of two thousand dollars (\$2,000) deducted
.3	from the assessed value of real property that the individual owns, or
4	that the individual is buying under a contract that provides that the
5	individual is to pay property taxes on the real property, if the contract
6	or a memorandum of the contract is recorded in the county recorder's
7	office, and if:
8	(1) the individual is blind or the individual is a disabled person;
9	(2) the real property is principally used and occupied by the
20	individual as the individual's residence; and
21	(3) the individual's taxable gross income for the calendar year
22	preceding the year in which the deduction is claimed did not
:3	exceed seventeen thousand dollars (\$17,000).
4	(b) For purposes of this section, taxable gross income does not
25	include income which is not taxed under the federal income tax laws.
6	(c) For purposes of this section, "blind" has the same meaning as the
27	definition contained in IC 12-7-2-21(1).
28	(d) For purposes of this section, "disabled person" means a person
9	unable to engage in any substantial gainful activity by reason of a
80	medically determinable physical or mental impairment which:
31	(1) can be expected to result in death; or
32	(2) has lasted or can be expected to last for a continuous period of
3	not less than twelve (12) months.
4	(e) Disabled persons filing claims under this section shall submit
35	proof of disability in such form and manner as the department shall by
66	rule prescribe. Proof that a claimant is eligible to receive disability
37	benefits under the federal Social Security Act (42 U.S.C. 301 et seq.)
88	shall constitute proof of disability for purposes of this section.
39	(f) A disabled person not covered under the federal Social Security
10	Act shall be examined by a physician and the individual's status as a
-1	disabled person determined by using the same standards as used by the

Social Security Administration. The costs of this examination shall be



1	borne by the claimant.
2	(g) An individual who has sold real property to another person
3	under a contract that provides that the contract buyer is to pay the
4	property taxes on the real property may not claim the deduction
5	provided under this section against that real property.
6	(h) Notwithstanding the provisions of this section, a taxpayer
7	other than an individual is entitled to the deduction provided by
8	this section if:
9	(1) the real property is principally used and occupied by an
10	individual as the individual's residence;
11	(2) the individual is blind or the individual is a disabled
12	person;
13	(3) the individual's taxable gross income for the calendar year
14	preceding the year in which the deduction is claimed does not
15	exceed seventeen thousand dollars (\$17,000);
16	(4) the individual has a beneficial interest in the taxpayer; and
17	(5) the taxpayer either owns the residence or is buying it
18	under a contract, recorded in the county recorder's office,
19	that provides that the individual is to pay the property taxes
20	on the residence.
21	SECTION 4. IC 6-1.1-12-11, AS AMENDED BY P.L.6-1997,
22	SECTION 47 (DELAYED VERSION), IS AMENDED TO READ AS
23	FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 11. (a) An
24	individual may have the sum of six thousand dollars (\$6,000) deducted
25	from the assessed value of real property that the individual owns, or
26	that the individual is buying under a contract that provides that the
27	individual is to pay property taxes on the real property, if the contract
28	or a memorandum of the contract is recorded in the county recorder's
29	office, and if:
30	(1) the individual is blind or the individual is a disabled person;
31	(2) the real property is principally used and occupied by the
32	individual as the individual's residence; and
33	(3) the individual's taxable gross income for the calendar year
34	preceding the year in which the deduction is claimed did not
35	exceed seventeen thousand dollars (\$17,000).
36	(b) For purposes of this section, taxable gross income does not
37	include income which is not taxed under the federal income tax laws.
38	(c) For purposes of this section, "blind" has the same meaning as the
39	definition contained in IC 12-7-2-21(1).
40	(d) For purposes of this section, "disabled person" means a person
41	unable to engage in any substantial gainful activity by reason of a
42	medically determinable physical or mental impairment which:



1	(1) can be expected to result in death; or
2	(2) has lasted or can be expected to last for a continuous period of
3	not less than twelve (12) months.
4	(e) Disabled persons filing claims under this section shall submit
5	proof of disability in such form and manner as the department shall by
6	rule prescribe. Proof that a claimant is eligible to receive disability
7	benefits under the federal Social Security Act (42 U.S.C. 301 et seq.)
8	shall constitute proof of disability for purposes of this section.
9	(f) A disabled person not covered under the federal Social Security
10	Act shall be examined by a physician and the individual's status as a
11	disabled person determined by using the same standards as used by the
12	Social Security Administration. The costs of this examination shall be
13	borne by the claimant.
14	(g) An individual who has sold real property to another person
15	under a contract that provides that the contract buyer is to pay the
16	property taxes on the real property may not claim the deduction
17	provided under this section against that real property.
18	(h) Notwithstanding the provisions of this section, a taxpayer
19	other than an individual is entitled to the deduction provided by
20	this section if:
21	(1) the real property is principally used and occupied by an
22	individual as the individual's residence;
23	(2) the individual is blind or the individual is a disabled
24	person;
25	(3) the individual's taxable gross income for the calendar year
26	preceding the year in which the deduction is claimed does not
27	exceed seventeen thousand dollars (\$17,000);
28	(4) the individual has a beneficial interest in the taxpayer; and
29	(5) the taxpayer either owns the residence or is buying it
30	under a contract, recorded in the county recorder's office,
31	that provides that the individual is to pay the property taxes
32	on the residence.
33	SECTION 5. IC 6-1.1-12-13, AS AMENDED BY P.L.1-1990,
34	SECTION 68 (CURRENT VERSION), IS AMENDED TO READ AS
35	FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 13. (a) An
36	individual may have four thousand dollars (\$4,000) deducted from the
37	assessed value of the taxable tangible property that the individual
38	owns, or real property that the individual is buying under a contract that
39	provides that the individual is to pay property taxes on the real
40	property, if the contract or a memorandum of the contract is recorded
41	in the county recorder's office and if:
42	(1) the individual served in the military or naval forces of the



1	United States during any of its wars;
2	(2) the individual received an honorable discharge;
3	(3) the individual is disabled with a service connected disability
4	of ten percent (10%) or more; and
5	(4) the individual's disability is evidenced by a pension certificate,
6	an award of compensation, or a disability compensation check
7	issued by the United States Department of Veterans Affairs.
8	(b) The surviving spouse of an individual may receive the deduction
9	provided by this section if the individual would qualify for the
10	deduction if the individual were alive.
11	(c) One who receives the deduction provided by this section may not
12	receive the deduction provided by section 16 of this chapter. However,
13	the individual may receive any other property tax deduction which the
14	individual is entitled to by law.
15	(d) An individual who has sold real property to another person
16	under a contract that provides that the contract buyer is to pay the
17	property taxes on the real property may not claim the deduction
18	provided under this section against that real property.
19	(e) Notwithstanding the provisions of this section, a taxpayer
20	other than an individual is entitled to the deduction provided by
21	this section if:
22	(1) an individual has a beneficial interest in the taxpayer;
23	(2) the individual served in the military or naval forces of the
24	United States during any of its wars;
25	(3) the individual received an honorable discharge;
26	(4) the individual is disabled with a service connected
27	disability of ten percent (10%) or more;
28	(5) the individual's disability is evidenced by a pension
29	certificate, an award of compensation, or a disability
30	compensation check issued by the United States Department
31	of Veterans Affairs; and
32	(6) the taxpayer either owns the tangible property or is buying
33	real property under a contract, recorded in the county
34	recorder's office, that provides that the individual is to pay
35	the property taxes on the real property.
36	SECTION 6. IC 6-1.1-12-13, AS AMENDED BY P.L.6-1997,
37	SECTION 48 (DELAYED VERSION), IS AMENDED TO READ AS
38	FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 13. (a) An
39	individual may have twelve thousand dollars (\$12,000) deducted from
40	the assessed value of the taxable tangible property that the individual
41	owns, or real property that the individual is buying under a contract that

provides that the individual is to pay property taxes on the real



1	property, if the contract or a memorandum of the contract is recorded
2	in the county recorder's office and if:
3	(1) the individual served in the military or naval forces of the
4	United States during any of its wars;
5	(2) the individual received an honorable discharge;
6	(3) the individual is disabled with a service connected disability
7	of ten percent (10%) or more; and
8	(4) the individual's disability is evidenced by a pension certificate,
9	an award of compensation, or a disability compensation check
10	issued by the United States Department of Veterans Affairs.
11	(b) The surviving spouse of an individual may receive the deduction
12	provided by this section if the individual would qualify for the
13	deduction if the individual were alive.
14	(c) One who receives the deduction provided by this section may not
15	receive the deduction provided by section 16 of this chapter. However,
16	the individual may receive any other property tax deduction which the
17	individual is entitled to by law.
18	(d) An individual who has sold real property to another person
19	under a contract that provides that the contract buyer is to pay the
20	property taxes on the real property may not claim the deduction
21	provided under this section against that real property.
22	(e) Notwithstanding the provisions of this section, a taxpayer
2223	(e) Notwithstanding the provisions of this section, a taxpayer other than an individual is entitled to the deduction provided by
23	other than an individual is entitled to the deduction provided by
23 24	other than an individual is entitled to the deduction provided by this section if:
23 24 25	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars;
23 24 25 26	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge;
23 24 25 26 27 28 29	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected
23 24 25 26 27 28 29 30	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more;
23 24 25 26 27 28 29 30 31	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension
23 24 25 26 27 28 29 30 31 32	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability
23 24 25 26 27 28 29 30 31 32 33	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department
23 24 25 26 27 28 29 30 31 32 33 34	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; and
23 24 25 26 27 28 29 30 31 32 33 34 35	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; and (6) the taxpayer either owns the tangible property or is buying
23 24 25 26 27 28 29 30 31 32 33 34 35 36	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; and (6) the taxpayer either owns the tangible property or is buying real property under a contract, recorded in the county
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; and (6) the taxpayer either owns the tangible property or is buying real property under a contract, recorded in the county recorder's office, that provides that the individual is to pay
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; and (6) the taxpayer either owns the tangible property or is buying real property under a contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the real property.
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; and (6) the taxpayer either owns the tangible property or is buying real property under a contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the real property. SECTION 7. IC 6-1.1-12-14, AS AMENDED BY P.L.48-1996,
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; and (6) the taxpayer either owns the tangible property or is buying real property under a contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the real property. SECTION 7. IC 6-1.1-12-14, AS AMENDED BY P.L.48-1996, SECTION 3 (CURRENT VERSION), IS AMENDED TO READ AS
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	other than an individual is entitled to the deduction provided by this section if: (1) an individual has a beneficial interest in the taxpayer; (2) the individual served in the military or naval forces of the United States during any of its wars; (3) the individual received an honorable discharge; (4) the individual is disabled with a service connected disability of ten percent (10%) or more; (5) the individual's disability is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; and (6) the taxpayer either owns the tangible property or is buying real property under a contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the real property. SECTION 7. IC 6-1.1-12-14, AS AMENDED BY P.L.48-1996,



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1	thousand dollars (\$2,000) deducted from the assessed value of the
2	tangible property that the individual owns (or the real property that the
3	individual is buying under a contract that provides that the individual
4	is to pay property taxes on the real property, if the contract or a
5	memorandum of the contract is recorded in the county recorder's office)
6	if:
7	(1) the individual served in the military or naval forces of the
8	United States for at least ninety (90) days;
9 10	(2) the individual received an honorable discharge;
	(3) the individual either:
11	(A) is totally disabled; or
12	(B) is at least sixty-two (62) years old and has a disability of at
13	least ten percent (10%); and
14	(4) the individual's disability is evidenced by a pension certificate
15	or an award of compensation issued by the United States
16	Department of Veterans Affairs.
17	(b) Except as provided in subsection (c), the surviving spouse of an
18	individual may receive the deduction provided by this section if the
19	individual would qualify for the deduction if the individual were alive.
20	(c) No one is entitled to the deduction provided by this section if the
21	assessed value of the individual's tangible property, as shown by the tax
22	duplicate, exceeds eighteen thousand dollars (\$18,000).
23	(d) An individual who has sold real property to another person
24	under a contract that provides that the contract buyer is to pay the
25	property taxes on the real property may not claim the deduction
26	provided under this section against that real property.
27	(e) Notwithstanding the provisions of this section, a taxpayer
28	other than an individual is entitled to the deduction provided by
29	this section if:
30	(1) an individual has a beneficial interest in the taxpayer;
31	(2) the individual served in the military or naval forces of the
32	United States for at least ninety (90) days;
33	(3) the individual received an honorable discharge;
34	(4) the individual either:
35	(A) is totally disabled; or
36	(B) is at least sixty-two (62) years of age and has a
37	disability of at least ten percent (10%);
38	(5) the individual's disability is evidenced by a pension
39	certificate or an award of compensation issued by the United
40	States Department of Veterans Affairs; and
41	(6) the taxpayer either owns the tangible property or is buying
42	real property under a contract, recorded in the county



1	recorder's office, that provides that the individual is to pay
2	the property taxes on the real property.
3	SECTION 8. IC 6-1.1-12-14, AS AMENDED BY P.L.6-1997,
4	SECTION 49 (DELAYED VERSION), IS AMENDED TO READ AS
5	FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 14. (a) Except as
6	provided in subsection (c), an individual may have the sum of six
7	thousand dollars (\$6,000) deducted from the assessed value of the
8	tangible property that the individual owns (or the real property that the
9	individual is buying under a contract that provides that the individual
.0	is to pay property taxes on the real property, if the contract or a
1	memorandum of the contract is recorded in the county recorder's office)
.2	if:
.3	(1) the individual served in the military or naval forces of the
4	United States for at least ninety (90) days;
.5	(2) the individual received an honorable discharge;
.6	(3) the individual either:
.7	(A) is totally disabled; or
.8	(B) is at least sixty-two (62) years old and has a disability of at
.9	least ten percent (10%); and
20	(4) the individual's disability is evidenced by a pension certificate
21	or an award of compensation issued by the United States
22	Department of Veterans Affairs.
23	(b) Except as provided in subsection (c), the surviving spouse of an
24	individual may receive the deduction provided by this section if the
25	individual would qualify for the deduction if the individual were alive.
26	(c) No one is entitled to the deduction provided by this section if the
27	assessed value of the individual's tangible property, as shown by the tax
28	duplicate, exceeds fifty-four thousand dollars (\$54,000).
29	(d) An individual who has sold real property to another person
80	under a contract that provides that the contract buyer is to pay the
31	property taxes on the real property may not claim the deduction
32	provided under this section against that real property.
33	(e) Notwithstanding the provisions of this section, a taxpayer
34	other than an individual is entitled to the deduction provided by
35	this section if:
86	(1) an individual has a beneficial interest in the taxpayer;
37	(2) the individual served in the military or naval forces of the
88	United States for at least ninety (90) days;
89	(3) the individual received an honorable discharge;
10	(4) the individual either:
-1	(A) is totally disabled; or
12	(B) is at least sixty-two (62) years of age and has a



1	disability of at least ten percent (10%);
2	(5) the individual's disability is evidenced by a pension
3	certificate or an award of compensation issued by the United
4	States Department of Veterans Affairs; and
5	(6) the taxpayer either owns the tangible property or is buying
6	real property under a contract, recorded in the county
7	recorder's office, that provides that the individual is to pay
8	the property taxes on the real property.
9	SECTION 9. IC 6-1.1-12-17.4, AS AMENDED BY P.L.48-1996,
0	SECTION 4 (CURRENT VERSION), IS AMENDED TO READ AS
11	FOLLOWS [EFFECTIVE JANUARY 1, 2000] Sec. 17.4. (a) A World
12	War I veteran who is a resident of Indiana is entitled to have the sum
13	of three thousand dollars (\$3,000) deducted from the assessed
14	valuation of the real property the veteran owns or is buying under a
5	contract that requires the veteran to pay property taxes on the real
6	property if the contract or a memorandum of the contract is recorded
17	in the county recorder's office, including a mobile home which is
18	assessed as real property, if:
9	(1) the real property is the veteran's principal residence;
20	(2) the assessed valuation of the real property does not exceed
21	twenty-six thousand dollars (\$26,000); and
22	(3) the veteran owns the real property for at least one (1) year
23	before claiming the deduction.
24	(b) An individual may not be denied the deduction provided by this
25	section because the individual is absent from the individual's principal
26	residence while in a nursing home or hospital.
27	(c) For purposes of this section, if real property is owned by a
28	husband and wife as tenants by the entirety, only one (1) deduction may
29	be allowed under this section. However, the deduction provided in this
30	section applies if either spouse satisfies the requirements prescribed in
31	subsection (a).
32	(d) An individual who has sold real property to another person
33	under a contract that provides that the contract buyer is to pay the
34	property taxes on the real property may not claim the deduction
35	provided under this section with respect to that real property.
36	(e) Notwithstanding the provisions of this section, a taxpayer
37	other than an individual is entitled to the deduction provided by
38	this section if:
39	(1) an individual uses the real property as the individual's
10	principal place of residence;
11	(2) the individual is a World War I veteran;

(3) the real property is located in Indiana;



1	(4) the individual has a beneficial interest in the taxpayer;
2	(5) the assessed valuation of the real property does not exceed
3	twenty-six thousand dollars (\$26,000); and
4	(6) the taxpayer either owns the real property or is buying it
5	under a contract, recorded in the county recorder's office,
6	that provides that the individual is to pay the property taxes
7	on the real property.
8	SECTION 10. IC 6-1.1-12-17.4, AS AMENDED BY P.L.6-1997,
9	SECTION 51 (DELAYED VERSION), IS AMENDED TO READ AS
10	FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 17.4. (a) A World
11	War I veteran who is a resident of Indiana is entitled to have the sum
12	of nine thousand dollars (\$9,000) deducted from the assessed valuation
13	of the real property the veteran owns or is buying under a contract that
14	requires the veteran to pay property taxes on the real property if the
15	contract or a memorandum of the contract is recorded in the county
16	recorder's office, including a mobile home which is assessed as real
17	property, if:
18	(1) the real property is the veteran's principal residence;
19	(2) the assessed valuation of the real property does not exceed
20	seventy-eight thousand dollars (\$78,000); and
21	(3) the veteran owns the real property for at least one (1) year
22	before claiming the deduction.
23	(b) An individual may not be denied the deduction provided by this
24	section because the individual is absent from the individual's principal
25	residence while in a nursing home or hospital.
26	(c) For purposes of this section, if real property is owned by a
27	husband and wife as tenants by the entirety, only one (1) deduction may
28	be allowed under this section. However, the deduction provided in this
29	section applies if either spouse satisfies the requirements prescribed in
30	subsection (a).
31	(d) An individual who has sold real property to another person
32	under a contract that provides that the contract buyer is to pay the
33	property taxes on the real property may not claim the deduction
34	provided under this section with respect to that real property.
35	(e) Notwithstanding the provisions of this section, a taxpayer
36	other than an individual is entitled to the deduction provided by
37	this section if:
38	(1) an individual uses the real property as the individual's
39	principal place of residence;
40	(2) the individual is a World War I veteran;
41	(3) the real property is located in Indiana;
42	(4) the individual has a beneficial interest in the taxpayer;



1	(5) the assessed valuation of the real property does not exceed
2	seventy-eight thousand dollars (\$78,000); and
3	(6) the taxpayer either owns the real property or is buying it
4	under a contract, recorded in the county recorder's office,
5	that provides that the individual is to pay the property taxes
6	on the real property.



